

APPENDIX

EXHIBIT 4

LAW OFFICES
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 121 SOUTH BROAD STREET
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DIRECT DIAL
215-875-3111

January 11, 2007

RICHARD H. MARKOWITZ *
 STEPHEN C. RICHMAN *
 PAULA R. MARKOWITZ
 QUINTES D. TAGLIOLI
 JONATHAN WALTERS **
 ANTHONY C. BUSILLO II
 THOMAS H. KOHN ***
 RUTH SKOGLUND
 R. MATTHEW PETTIGREW, JR. **
 PETER H. DEMKOVITZ +
 MATTHEW D. AREMAN +

* ALSO ADMITTED IN NEW YORK
 AND DISTRICT OF COLUMBIA
 + ALSO ADMITTED IN NEW JERSEY
 ++ ALSO ADMITTED IN DISTRICT OF COLUMBIA
 ** ALSO ADMITTED IN NEW JERSEY AND NEW YORK
 *** ALSO ADMITTED IN VIRGINIA
 AND DISTRICT OF COLUMBIA

Mr. Charles Dougherty
 United States Rebar, Inc.
 332 North Main Street
 Freeport, NY 11520

ALLENTOWN OFFICE
 SUITE 200 COMMONWEALTH BLDG.
 512 HAMILTON STREET
 ALLENTOWN, PA 18101-1505
 (610) 820-9531

NEW JERSEY OFFICE
 24 WILKINS AVENUE
 HADDONFIELD, NJ 08033
 (856) 616-2930

NEW YORK OFFICE
 880 THIRD AVENUE
 NINTH FLOOR
 NEW YORK, NY 10022
 (212) 752-6761

HARRISBURG OFFICE
 27 SOUTH ARLENE STREET
 P.O. BOX 6865
 HARRISBURG, PA 17112-6865
 (717) 541-9475

RE: Withdrawal Liability Determination

PI-46-02

Dear Mr. Dougherty:

The Board of Trustees of the Metal Lathers Local 46 Pension Plan ("the Plan") has assessed withdrawal liability against United States Rebar and its affiliated or controlled concerns under the Employee Retirement Income Security Act ("ERISA"), as amended by the Multi-Employer Pension Plan Amendments Act of 1980 ("MEPPAA").

United States Rebar underwent a complete withdrawal from the Pension Plan in July of 2005. Yet, US Rebar and/or its affiliated or controlled concerns continues to perform work of the prior collective bargaining agreement of the type for which contributions were previously required. Thus, a withdrawal has occurred within the meaning of 29 USC 1383(b)(2).

United States Rebar's share of withdrawal liability is \$3,408,247.00. This amount is determined based on United States Rebar's pro-rata share of total contributions to the Plan during the ten years ending on December 31, 2004.

This liability may be satisfied by monthly payments for twenty-seven months in the amount of \$132,043.82, plus a final payment of \$31,609.00.

If United States Rebar is delinquent in making any of its required monthly payments, interest will be added to the delinquencies.


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Mr. Charles Dougherty
January 11, 2007
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The Trustees look forward to the receipt of the first monthly contribution of \$132,043.82 on or before sixty (60) days after the date of this letter, which would be April 1, 2007; to twenty-six consecutive monthly payments in that amount thereafter, and a final payment of \$31,609.00.

Should there be any questions, please contact the undersigned.

Very truly yours,


RICHARD H. MARKOWITZ

RHM/kb

RICHARD H. MARKOWITZ *
STEPHEN C. RICHMAN *
PAULA R. MARKOWITZ
QUINTES D. TAGLIOLI
JONATHAN WALTERS **
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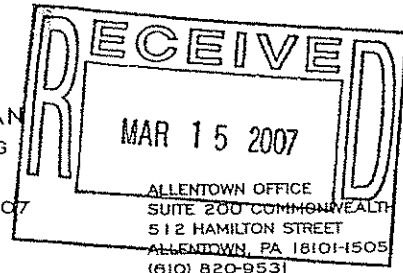
James J. Sullivan, Jr., Esquire
Buchanan, Ingersoll & Rooney, PC
1835 Market Street, 14th Floor
Philadelphia, PA 19103-2985

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March 13, 2007



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(717) 541-9475

File No P1-46-02

Re: **Withdrawal Liability Determination – United States Rebar Inc., et al**
Metal Lathers Local 46 Pension Fund

Dear Mr. Sullivan:

The Metal Lathers Local 46 Pension Fund has reviewed and considered your request for reconsideration of the Funds termination of withdrawal liability for your client United States Rebar, Inc. and its controlled roof of concerns. The Pension Fund denies your request.

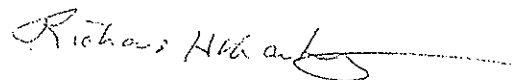
It is the understanding of the Pension Fund that entities controlled and operated by United States Rebar, and its subsidiaries and affiliates, continue to perform the same or similar work covered by US Rebar, Inc.'s former collective bargaining agreement with Local 46 without any obligation to contribute to the Pension Fund and without such work being covered by any collective bargaining agreement. Such work was performed on a number of jobs in New York City, and the performance of such work gives rise to the withdrawal liability provided for in the Multi Employer Pension Plan Amendments Act of 1980.

Pursuant to your request, I am enclosing herewith a copy of the actuarial calculations of such withdrawal liability made by the Pension Fund's Actuary, The Segal Company. These calculations disclose that the total withdrawal liability is \$3,408,247.00 which may be satisfied by monthly payments of \$132,043.82 with a final payment of \$31,609.00.

James J. Sullivan, Jr., Esquire
March 13, 2007
Page 2

I trust that the enclosed calculation answers your questions as to how the withdrawal liability was calculated and specifies the lump sum payment and the monthly payments to satisfy that obligation.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Richard H. Markowitz", followed by a horizontal line.

RICHARD H. MARKOWITZ

RHM/kb
Enclosure

215-875-3111

March 21, 2007

James. J. Sullivan, Jr., Esquire
Buchanan Ingersoll & Rooney PC
The Brandywine Building
1000 West Street, Suite 1410
Wilmington, DE 19801-1054

Our File No.: P01-46-02

Re: United States Rebar, Inc., et al

Dear Mr. Sullivan:

In response to your communication to me of March 19, 2007 the following is a list of concerns related to and controlled by United States Rebar and its principals. Those concerns are as follows:

American Concrete Structures, Inc.
94 Willis Avenue, Mineola, NY 11501

New York Rebar Supply, Inc.
268 North Main Street, Freeport, NY 11520

New York Rebar Supply, Inc.
256 North Main Street, Freeport, NY 11520

United States Rebar, Inc.
268 North Main Street, Freeport, NY 11520

Rebar Equipment Rental
268 North Main Street, Freeport, NY 11520

Herrera Construction Services
268 North Main Street, Freeport, NY 11520

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